Registered number
SC359600

A & T Digital Ltd

Abbreviated Accounts

31 May 2014

A & T Digital Ltd

Registered number: SC359600

Abbreviated Balance Sheet

as at 31 May 2014

	Notes		2014		2013
			£		£
Fixed assets					
Tangible assets	2		6,180		3,639
Current assets					
Stocks		15,266		14,000	
Debtors		14,106		44,146	
Cash at bank and in hand		295		187	
		29,667		58,333	
Creditors: amounts falling due within one year		(139,313)		(117,867)	
Net current liabilities			(109,646)		(59,534)
Net liabilities			(103,466)		(55,895)
Capital and reserves					
Called up share capital	3		109		109
Profit and loss account			(103,575)		(56,004)
Shareholders' funds			(103,466)		(55,895)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

C Wotherspoon

Director

Approved by the board on 26 February 2015

A & T Digital Ltd

Notes to the Abbreviated Accounts

for the year ended 31 May 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company does not operate a defined contribution pension scheme.

2 Tangible fixed assets	£
Cost	
At 1 June 2013	24,162
Additions	3,146
At 31 May 2014	27,308
Depreciation	
At 1 June 2013	20,523
Charge for the year	605
At 31 May 2014	21,128
Net book value	
At 31 May 2014	6,180
At 31 May 2013	3,639

3 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	109	109	109

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